EXHIBIT N

From: Natbony, Bill

To: Hughes, John; Miller, Atara; Adam Langley; Martin Sosland; Robert Berezin; Reed Collins; Hall, Jaclyn; Schrieber.

Zack; Ellenberg, Mark; Hawkins, Howard; Servais, Casey

Subject: [EXT] Fwd: Squire Patton Boggs Subpoena - HTA Bonds Adversary Proceeding (Adv. No. 20-05 Bankr. D. Puerto

Rico)

Date: Thursday, April 22, 2021 9:54:40 AM

Attachments: image001.jpg

See below

Sent from my iPhone

Begin forwarded message:

From: "Talisman, Charles" < charles.talisman@squirepb.com>

Date: April 22, 2021 at 9:18:52 AM EDT

To: "Natbony, Bill" <Bill.Natbony@cwt.com>

Cc: rcamara@ferraiuoli.com

Subject: Squire Patton Boggs Subpoena - HTA Bonds Adversary Proceeding

(Adv. No. 20-05 Bankr. D. Puerto Rico)

Dear Bill:

Thank you for speaking to me on Tuesday regarding the subpoena issued to our firm in the above-captioned matter. As you know, we already produced a copy of the closing binders we maintained for the 2005 HTA 2005 Series K, L and BB Bonds. We also agreed, during our call, to search for and produce any other controlling documents relating to these Bonds Series that may have been omitted from the closing binders or finalized after the closing binders were prepared. As discussed, I do not know if any such documents exist, but we will produce them this week if we locate any such documents.

We also discussed the following categories of documents:

- <!--[if !supportLists]-->1. <!--[endif]-->Non-privileged drafts of the closing documents, to the extent they contain different language than the final documents regarding (i) the assets used as a source of payment of the bonds, or (ii) the use or legal or beneficial ownership of those assets.
- <!--[if !supportLists]-->2. <!--[endif]-->Any non-privileged notes or communications regarding any such change in language.
- <!--[if !supportLists]-->3. <!--[endif]-->Any narrative documents describing the assets used as a source of payment.

I explained that, having conferred with the Government's attorneys, it is the Government's position that any documents in these categories are outside the scope of the limited Rule 56(d) discovery ordered by the Court, and that any documents we hold

are Government documents as to which we are bound to follow our former client's instructions. We believe we are bound to honor those instructions, barring any contrary ruling by the Court.

I also requested, as discussed last week, that you identify any particular provisions in the closing documents that defendants believe are key to the issues in the case. The reason for this request is so that I can determine whether we even hold any documents reflecting changes to those provisions.

I believe this is an accurate summary of the key points of our discussion, but if you believe it is inaccurate, please let me know.

Best regards,

Rick

P.S. – I have copied Roberto Camara Fuertes as you requested. I did not make a full record of who was on the call, so please feel free to forward as appropriate.



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